

Manager  
Securities Operations

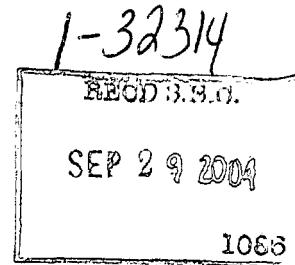
New York Stock Exchange, Inc.  
20 Broad Street  
New York, NY 10005

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pmadho@nyse.com

*CEATMS*  
**NYSE**



September 29, 2004



Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

PROCESSED

OCT 04 2004

THOMSON  
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, New Century REIT, Inc. (to be changed to New Century Financial Corporation), Common Stock, par value \$0.01 per share and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on September 29, 2004. Tentative listing date - October 1, 2004.

Sincerely,

*Parad Madho*